

State of New Mexico
Taxation and Revenue Department

TELECOMMUNICATIONS RELAY SERVICE SURCHARGE RETURN

WHO MUST FILE: Every telecommunications company, including mobile telecommunications (cellular service) companies, providing intrastate telephone services (ITS) must assess, collect and remit the telecommunications relay service surcharge to the Taxation and Revenue Department. Telecommunications companies should assess the surcharge of thirty-three hundredths of one percent (.33%) on all intrastate calls (see the definitions in the instructions) and include the amount of the surcharge on the monthly bills to their customers. Customers should pay the surcharge at the time of payment of the monthly bill.

WHEN TO FILE: The Telecommunications Relay Service Surcharge is due on or before the 25th day of the month following the close of the reporting period in which the Telecommunications Relay Service Surcharge was collected. A reporting period is from the first day of the month to the last day of the calendar month.

Make the check or money order payable to Taxation and Revenue Department. Mail only the bottom portion of this form and the payment to:

New Mexico Taxation and Revenue Department
P.O. Box 25123
Santa Fe, NM 87504-5123

Retain the top portion for your records. For assistance call (505) 827-0762.

FEIN:
CRS:
NAME:
STREET/BOX:
CITY, STATE, ZIP:

REPORT PERIOD:

Beginning (mm-dd-yy) Ending (mm-dd-yy)

1. Gross collection for ITS
2. Total surcharge
(line 1 x 0.0033)
3. Penalty
4. Interest
5. Total due

1.	\$	
2.	\$	
3.	\$	
4.	\$	
5.	\$	

BOTTOM PORTION WITH YOUR PAYMENT
RETAIN THE UPPER PORTION FOR YOUR RECORDS

TELECOMMUNICATIONS RELAY SERVICE SURCHARGE

FEIN:
CRS:
NAME:
STREET/BOX:
CITY, STATE, ZIP:

REPORT PERIOD:

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1. Gross collection for ITS
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(line 1 x 0.0033)
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1.	\$	
2.	\$	
3.	\$	
4.	\$	
5.	\$	

Signature _____ Date _____ Phone _____

E-mail address _____

Check if amended ☐

TRS

Mail to: Taxation & Revenue Department, P.O. Box 25123, Santa Fe, NM 87504-5123

State of New Mexico
Taxation and Revenue Department

**TELECOMMUNICATIONS RELAY SERVICE SURCHARGE RETURN
INSTRUCTIONS**

INSTRUCTIONS FOR COMPLETING THIS FORM: Complete all information requested on the form. Enter your company's federal employer identification number (FEIN), the CRS identification number (CRS), the name and address of the telecommunications or mobile telecommunications service provider. Enter the report period (calendar month) in which the telecommunications relay service surcharge was collected. A report period is from the first day of the month to the last day of the calendar month. See the line instructions to complete lines 1 through 5. Check the amended box if you are amending a previously filed return. Upon completion of the form, sign, date and enter your phone number and E-mail address on the return.

LINE INSTRUCTIONS:

- Line 1:** **Gross collection for ITS.** Enter the gross amount paid by customers whose place of primary use is in New Mexico for intrastate telephone services provided in New Mexico and intrastate mobile telecommunication (cellular) services that originate or terminate in the same state (i.e., New Mexico or any other state). Exclude *Receipts not subject to the surcharge* as discussed below.
- Line 2:** **Total surcharge.** Multiply line 1 by 0.33% (0.0033) and enter the amount.
- Line 3:** **Penalty.** Add penalty if the entity fails to file timely or to pay the amount on line 2 when due. Calculate the penalty by multiplying the amount on line 2 by 2%, then by the number of months or partial months for which the return or payment is late, not to exceed 20% of the surcharge due. Penalty for failure to file or pay on time may not be less than \$5.00.
- Line 4:** **Interest.** Interest accrues daily on the unpaid principal of tax due, and can change on a quarterly basis. The effective annual and daily interest rates are posted on the Department's web page at www.tax.newmexico.gov or can be obtained by contacting the Department.
- Line 5:** **Total due.** Enter the total of lines 2, 3 and 4.

DEFINITIONS:

Intrastate telephone services (ITS) means receipts of telecommunications service providers or mobile telecommunication (cellular) service providers for intrastate telephone calls.

Intrastate telephone calls are any telephone calls that originate and terminate within New Mexico. In the case of cellular calls intrastate telephone calls are any that originate and terminate within any single state* and are sold to a customer whose place of primary use is in New Mexico.

The place of primary use is the street address where the customer's use of the cellular service primarily occurs. The address must be (a) the residential street address or the primary business street address of the customer, and (b) located within the licensed service area of the home service provider.

Receipts not subject to the surcharge. Receipts from selling a service to any other telecommunications company or provider for resale are not subject to the surcharge. Additionally, federal law prohibits the state from imposing a surcharge on certain receipts from providing intrastate telephone services to an Indian tribe or member thereof on that tribe's territory. Please consult regulation 3.21.7.8 NMAC to determine whether the surcharge applies to your receipts from tribes or tribal members, and what records you should retain to demonstrate that the surcharge does not apply. Do not include these receipts on line 1.

***Effect of Federal Mobile Telecommunications Sourcing Act on intrastate calls:** Beginning August 1, 2002, in addition to collecting the surcharge on cellular services that originate and terminate in New Mexico, cellular service companies should also assess the surcharge on intrastate cellular services in any state provided the calls originate and terminate in the same state and are sold to a customer whose place of primary use is in New Mexico.